# A WHIRLWIND TOUR OF MUNICIPAL FINANCE

- BUDGET QUIZ
- TOWN FINANCE DEPARTMENT: ITS DUTIES AND RESPONSIBILITIES
- OPERATING BUDGET: REVENUES AND EXPENDITURES
- THE ANNUAL BUDGET PROCESS
- CAPITAL BUDGETING
- QUESTIONS AND ANSWERS

# Exercise: how would you budget the Town's resources?

Fill out the "You make the call..." sheet with your allocation of a \$100 budget to all of the Town's services.

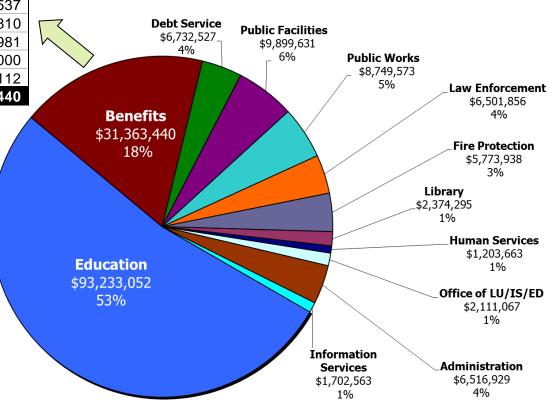
# **Town of Lexington FY 2016 Appropriations**

\$52.73	Education
\$17.74	<b>Benefits</b> (health insurance, unemployment insurance, pension funds, workers' compensation)
\$ 3.81	<b>Debt service</b> (payment of principal and interest on bonds issued to fund capital improvements and equipment)
\$ 5.60	<b>Public Facilities</b> (cost of maintaining buildings and grounds, cost of building's energy usage)
\$ 4.95	Public Works (street maintenance, snowplowing, solid waste disposal, park maintenance)
\$ 3.68	Police Protection
\$ 3.63	Fire Protection (includes Ambulance Services)
\$ 1.34	Library
\$ 0.68	Social Services (youth and elderly services)
\$ 1.19	<b>Community Development</b> (building inspections, Health Department, Conservation, Planning, economic development)
\$ 4.65	<b>Administration</b> (Selectmen, Town Manager, board & committee expenses, Finance, Town Clerk, Information Technology (IT))
<b>\$ 100</b>	Total

**Organizational Structure Assistant Town Manager** for Finance/Comptroller **Procurement Officer Retirement Administrator Budget Officer Director of** Treasurer/Collector **Town Accountant Assessing Staff Accountant** Assistant Tax Collector **Senior Assessor** Residential **Financial Clerk Financial Clerk Analyst/Inspecto Municipal Clerk Administrative Assistant** Clerk (PT) Clerk (PT)

# Breakdown of Town appropriations (Article 4, Annual Town Meeting)

Benefits Breakdown	
Contributory Retirement	\$ 5,255,537
Non-Contributory Retirement	\$ 13,810
Employee Insurance	\$ 25,250,981
Unemployment	\$ 200,000
Workers' Compensation	\$ 643,112
TOTAL	\$ 31 363 440



**Town of Lexington** 

FY 2016 Appropriations Operating Budget

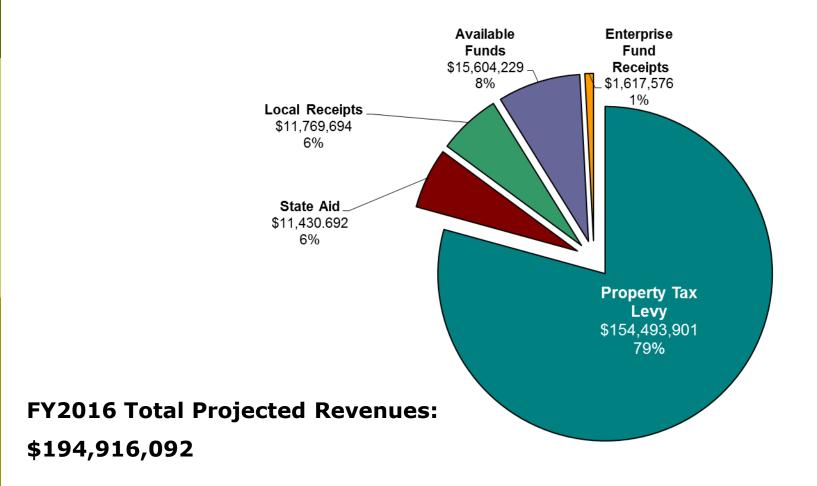
Total: \$176,797,230

### Revenue Sources

Revenues for the Town of Lexington come from several sources:

- Property Tax Levy
- **State Aid:** e.g. the Police Career Incentive; lottery, beano and charity games; and Chapter 70 funding (state aid for elementary and secondary schools)
- Local Receipts: e.g. motor vehicle excise taxes; rentals; PILOTs (payments in lieu of taxes); and license and permit fees
- Available Funds: e.g. Brookhaven; proceeds from the sale of assets; TDM receipts and Lexpress; and the School Bus Stabilization Fund
- Enterprise Fund Receipts: e.g. water; sewer; and Recreation funds

# Projected FY16 Revenues



## Other Uses of Revenue

- Set-aside for Unanticipated Current Fiscal Year Needs
- OPEB
- Cash Capital
- Capital Stabilization Fund
- Street Reconstruction
- Reserve for Federal Budget Reductions
- Municipal Building Envelope and Systems
- Senior Tax Work-off Program
- Set aside for Tax Levy Support of Community Center

# The Property Tax

CLASS	(b) Levy percentage (from LA-5)	(c) IC above times each percent in col (b)	(d) Valuation by class (from LA-5)	(e) Tax Rates (c) / (d) x 1000	(f) Levy by class (d) x (e) / 1000
Residential	78.2669%	121,811,371.61	8,197,256,180	14.86	121,811,226.83
Exempt					
Open Space	0.0000%	0.00	0		
Commercial	12.3934%	19,288,576.05	662,842,420	29.10	19,288,714.42
Exempt					
Industrial	5.9736%	9,297,064.40	319,488,540	29.10	9,297,116.51
SUBTOTAL	96.6339%		9,179,587,140		150,397,057.76
Personal	3.3661%	5,238,859.06	180,027,950	29.10	5,238,813.35
TOTAL	100.0000%		9,359,615,090		155,635,871.11

#### 2015 Top 25 Best School Districts in Greater Boston

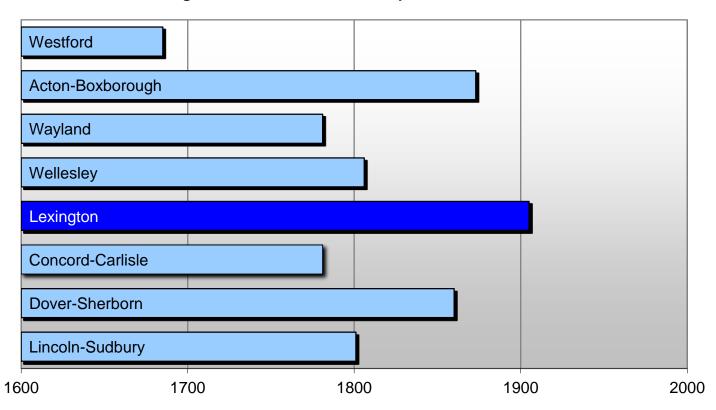
		201	<u> </u>	LO DOSE	OCHOOL D	1311	1013 111 (	oreater bu	31011			
District	Rank	Enrollment	Avg Class Size	Grad Rate	% Attending College		er Pupil enditures	% Scoring 3-5 on AP Exams	SAT Reading	SAT Writing	SAT Math	Student Teacher Ratio
Dover-Sherborn	1	2,036	16.7	97.3	91.9	\$	18,052	95.1	611	621	628	11.9
Weston	2	2,253	17.2	99.5	85.6	\$	20,579	82.8	597	594	618	11.5
Lexington	3	6,785	19.6	94.9	86.5	\$	16,812	92.3	624	630	651	12.1
Wayland	4	2,659	17.1	98.5	87.1	\$	16,177	89.9	600	601	631	11.8
Bedford	5	2,522	14.8	94.6	85.1	\$	16,993	95.2	574	574	595	11.5
Concord-Carlisle	6	4,010	17.9	95.5	87.5	\$	17,852	97.1	589	586	606	12.9
Harvard	7	1,143	17.1	97.1	88.2	\$	14,691	84.6	592	591	589	12.9
Wellesley	8	5,067	17.4	97.3	88.9	\$	17,232	94.5	598	596	612	13.4
Westborough	9	3,624	17.3	97.1	91.9	\$	14,306	95.8	572	569	599	14.2
Newton	10	12,674	18.6	95.3	85.3	\$	17,141	94.7	588	589	608	12.0
Sharon	11	3,483	18.6	95.5	90.6	\$	14,659	96.1	584	590	608	13.6
Medfield	12	2,638	18.2	97.5	92.4	\$	12,321	86.0	585	580	610	13.3
Lincoln-Sudbury	13	5,732	19.0	97.1	87.9	\$	16,042	93.5	591	593	617	12.7
Holliston	14	2,824	16.5	99.0	88.5	\$	12,548	92.3	566	561	591	13.6
Winchester	15	4,505	19	98.5	93.8	\$	12,380	77.3	576	576	611	13.5
Manchester-Essex	16	1,507	17.6	96.6	84.1	\$	14,317	84.4	562	573	586	12.0
Marblehead	17	3,245	16.8	96.5	89.0	\$	12,706	83.6	558	560	572	12.6
Northboro-Southboro	18	4,604	17.4	96.9	91.0	\$	13,864	87.8	554	560	572	13.0
Westford	19	5,139	19.1	98.0	89.8	\$	11,838	92.8	577	574	606	14.3
Brookline	20	7,508	17.1	91.0	82.0	\$	16,924	93.0	588	590	618	13.0
Westwood	21	3,204	19.6	99.1	91.0	\$	14,827	87.8	558	552	575	13.8
Needham	22	5,519	19.1	97.5	91.0	\$	14,320	92.1	586	590	605	14.5
Hamilton-Wenham	23	1,864	18.2	96.7	84.2	\$	15,057	67.3	575	573	576	12.7
Masconomet	24	4,087	17.1	98.6	89.6	\$	13,558	85.6	544	548	577	13.8
Acton-Boxborough	25	5,658	21.0	96.8	90.3	\$	13,962	97.2	614	620	639	15.6

Source: "The Best Schools In Boston," Boston Magazine2013: http://www.bostonmagazine.com/boston-best-schools-2015/

### **Top Ten Ranked High Schools by District Per-Pupil Expenditure**

District	Overall Rank	Enrollment	ı	Per Pupil penditures
Weston	2	2253	\$	20,579
Dover-Sherborn	1	2,036	\$	18,052
Concord-Carlisle	6	4,010	\$	17,852
Wellesley	8	5,067	\$	17,232
Newton	10	12,674	\$	17,141
Bedford	5	2,522	\$	16,993
Brookline	20	7,508	\$	16,924
Lexington	3	6,785	\$	16,812
Wayland	4	2,659	\$	16,177
Lincoln-Sudbury	13	5,732	\$	16,042

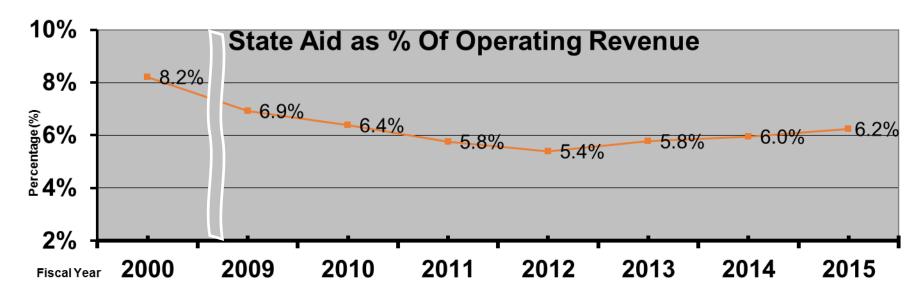
2015 Average Combined SAT Scores: Top 10 Metro-Boston Districts



### **History of Proposition 2 1/2 Override Votes**

Date of Vote	FY	Proposition 2½ Overrides		Amount	Result								
		Debt Exclusion											
Jan 2012	2012	Estabrook School Reconstruction	\$	29,100,000	Approved								
		Bridge and Bowman Schools Renovations	\$	22,700,000	Approved								
	2008	Override											
Jun 2007	2008	Schools	\$	3,981,589	Approved								
Juli 2007	2008	Debt Exclusion											
	2006	Public Works Facility	\$	25,180,000	Approved								
		Override											
		Schools #1	\$	2,614,509	Not Appr.								
Jun 2006	2007	Schools #2	\$	551,607	Not Appr.								
		Maintenance - Schools & Municipal	\$	1,059,100	Approved								
		Municipal	\$	799,335	Approved								
Jun 2004	2005	Override	\$	4,224,340	Approved								
Jun 2003	2004	Override	\$	4,957,000	Not Appr.								
Jun 2002	2003	Debt Exclusion - Schools, Roads, Lincoln											
Juli 2002	2003	Park	\$	42,550,000	Approved								
May/June 2000	2001	Override – Town/School Services and											
May/June 2000	2001	Roads	\$	3,440,829	Approved								
Dec 1998	2000	Debt Exclusion – School Building Project	\$	52,235,000	Approved								
Dec 1997	-	Debt Exclusion – School Building Project	\$	68,200,000	Not Appr.								
		Override – Town/School Services											
7 4005	1006	Schools	\$	1,172,152	Approved								
Jun 1995	1996	Open Space	\$	29,000	Approved								
		Police	\$	102,000	Approved								
		Fire	\$	196,848	Approved								
Jun 1992	1993	Override – Trash Collection	\$	2,718,092	Approved								
Jun 1990	1991	Override – Town/School Services	\$	1,097,829	Approved								
Aug 1988	1989	Debt Exclusion – Pine Meadows Golf											
Aug 1900	1303	Course	\$	11,000,000	Approved								

### State Aid



Fiscal Year	2000		2009 <sup>1</sup>		2010	2011	2012	2013	2014		2015
Cherry Sheet Revenues (Less Offset Items)	\$ 7,553,282	\$	9,589,026	\$	8,962,015	\$ 8,454,991	\$ 8,341,106	\$ 9,334,513	\$ 10,144,659	\$	11,081,189
Less: School Building Reimbursements	\$ 863,984	\$	-	\$	-	\$ -	\$ -	\$ -	\$ -	\$	-
Net State Aid Revenues	\$ 6,689,298	\$	9,589,026		\$8,962,015	\$8,454,991	\$8,341,106	\$9,334,513	\$10,144,659		\$11,081,189
Net Operating Revenues	\$ 81,477,556	\$ 1	138,499,057	\$ 1	40,369,956	\$ 146,711,911	\$ 154,549,499	\$ 161,635,438	\$ 170,343,902	\$ '	177,506,762
State Aid as a % of operating revenues	8.2%		6.9%		6.4%	5.8%	5.4%	5.8%	6.0%		6.2%
CPI-U, prior CY	176.0		235.4		233.8	237.4	243.9	247.6	251.0		255.1
CPI-U, adjustment for constant dollars	100%		74.8%		75.3%	74.1%	72.2%	71.1%	70.1%		69.0%
Net State Aid Revenues (constant dollars)	\$ 6,689,298	\$	7,170,279	\$	6,747,062	\$ 6,267,018	\$ 6,019,471	\$ 6,636,169	\$ 7,113,183	\$	7,644,446
Percent change from prior year (constant dollars)	-		2.9%		-5.9%	-7.1%	-3.9%	10.2%	7.2%		7.5%

# Local Receipts

Local Receipts	FY10	FY11	FY12	FY13	FY14	FY15	FY16
	Actual	Actual	Actual	Actual	Actual	Recap	Projected
Motor Vehicle Excise Tax	\$ 3,664,627	\$ 4,044,449	\$ 3,924,928	\$ 4,300,549	\$ 4,695,332	\$ 3,751,289	\$ 4,500,000
Other Excise	\$ 627,587	\$ 1,192,678	\$ 1,525,700	\$ 1,415,189	\$ 1,608,573	\$ 1,262,629	\$ 1,460,000
Penalties & Interest	\$ 397,037	\$ 568,595	\$ 461,887	\$ 468,003	\$ 670,076	\$ 312,912	\$ 347,000
PILOTs	\$ 463,500	\$ 500,045	\$ 488,569	\$ 539,258	\$ 535,492	\$ 499,562	\$ 589,000
Rentals	\$ 325,879	\$ 314,443	\$ 336,842	\$ 336,836	\$ 384,180	\$ 295,071	\$ 257,230
Departmental-Schools	\$ 417,908	\$ 549,295	\$ 576,164	\$ 272,741	\$ 272,741	\$ 374,132	\$ 502,000
Departmental-Municipal	\$ 1,650,246	\$ 1,469,900	\$ 1,522,991	\$ 1,516,166	\$ 1,604,149	\$ 1,366,018	\$ 1,867,000
Licenses & Permits	\$ 2,047,345	\$ 1,789,613	\$ 1,513,734	\$ 1,698,028	\$ 1,689,164	\$ 1,408,081	\$ 1,597,464
Special Assessments	\$ 47,904	\$ 32,689	\$ 24,885	\$ 24,312	\$ 103,086	\$ 18,299	\$ 17,000
Fines & Forfeits	\$ 365,677	\$ 329,394	\$ 344,126	\$ 335,984	\$ 376,800	\$ 307,423	\$ 345,000
Investment Income	\$ 289,337	\$ 309,099	\$ 247,761	\$ 272,998	\$ 278,458	\$ 258,015	\$ 288,000
Miscellaneous Non-Recurring	\$ 431,610	\$ 890,801	\$ 1,372,744	\$ 1,369,782	\$ 2,156,721.00	\$ 915,952.00	\$ -
TOTAL	\$ 10,728,657	\$ 11,991,001	\$ 12,340,331	\$ 12,549,845	\$ 14,374,772	\$ 10,769,383	\$ 11,769,694

### Available Fund and Enterprise Fund Receipts

- Cash on hand
- Reserves Free Cash
- Specialized Stabilization Funds
- Parking Meter Fund
- Cemetery Fund
- Enterprise Fund Receipts
  - Transfers to General Fund to cover indirect costs

### **Annual Budget Process: FY2016**

	July	August	September	October	November	December	January	Februar	March	April	May	June
Elections								Budg				
<b>Town Meeting</b>								Tet D				
Town Manager							المسأة	ecisi	9			
Summit				I	П	Ш	IV V	VI				
BOS								Fina				
School Cmte.												
						_			•			

Calendar Year 2014 Calendar Year 2015

#### **Important Dates**

#### August 2014

Issuance of Capital and Operating Budget Guidelines

#### October 2014

Summit I - Financial Indicators & Projections October 8th

Discuss Guidelines and Drivers

Town Manager Review of Capital Budget Requests

#### November 2014

II Summit II - Revenue Projection and Allocation November 10th Town Manager Review of Operating Budget Requests

#### December 2014

Municipal Budget Workshops with Selectmen

School Committee Hearings on Budget

III Summit III - Revenue Allocation December 11th

#### January 2015

Submittal of FY2015 Superintendent's Recommended Budget to SC January 6th Submittal of FY2015 Manager's Recommended Budget to BOS January 12th Summit IV - Review of FY2015 Town Manager's Preliminary Budget January 15th v Summit V - School Master Plan Discussion January 22nd

#### February 2015

Summit V - Comment and Budget Deliberations February 12th Board of Selectmen Vote on the FY2016 Recommended Budget

Budget Decisions and Deliberations Concluded February 23rd FY2016 Recommended Budget submitted to Town Meeting February 27th

#### March 2015

Municipal Election March 2nd **Town Meeting Commences** March 23rd Budget Presentations by Town Manager March 25th

and Superintendant

Town Meeting Begins Budget Deliberations March 30th



## Passing the Operating Budget: A motion

2015 Annual Town Meeting, March 30, 2015; Article 4

#### ARTICLE 4: APPROPRIATE FY 2016 OPERATING BUDGET

MOTION: That the following amounts be appropriated for the ensuing fiscal year and be raised in the tax levy or from general revenues of the Town, except where a transfer or other source is indicated they shall be provided by such transfer or other source.

	FY2016 Budget
Program 1000: Education	
Personal Services	\$ 78,675,324
Expenses	\$ 13,384,992
Total Line Item 1100, Lexington Public Schools	\$ 92,060,316
1200 Regional Schools	\$ 1,172,736
Program 2000: Shared Expenses	
2110 Contributory Retirement	\$ 5,255,537
2120 Non-Contributory Retirement	\$ 13,810
2130 Employee Benefits (Hlth/Dental/Life/Medicare)	\$ 25,250,981
2140 Unemployment	\$ 200,000
2150 Workers' Comp.(MGL Ch. 40, Sec. 13A&13C)*	\$ 643,112
2160 Property & Liability Insurance	\$ 860,309
2170 Uninsured Losses (MGL Ch. 40, Sec. 13)*	\$ 200,000
2200 Debt Service	
2210 Payment on Funded Debt	\$ 5,169,842
2220 Interest on Funded Debt	\$ 939,550
2230 Temporary Borrowing	\$ 623,135
2310 Reserve Fund	\$ 900,000
2400 Facilities	\$ 9,899,631

Program 3000: Public Works	
3100-3500 DPW Personal Services	\$ 3,764,416
3100-3500 DPW Expenses	\$ 4,985,157
-	
Program 4000: Public Safety	
4100 Law Enforcement Personal Services	\$ 5,680,587
4100 Law Enforcement Expenses	\$ 821,269
4200 Fire Personal Services	\$ 5,810,284
4200 Fire Expenses	\$ 568,350
Program 5000: Culture & Recreation	
5100 Library Personal Services	\$ 1,988,796
5100 Library Expenses	\$ 385,499
Program 6000: Human Services	
6000 Human Services Personal Services	\$ 496,020
6000 Human Services Expenses	\$ 707,643
-	
Program 7000: Office of Land Use, Inspectional Services	
and Economic Development (LU/IS/ED)	
7100 Office of LU/IS/ED Personal Services	\$ 1,752,910
7100 Office of LU/IS/ED Expenses	\$ 358,157

#### Program 8000: General Government 8110 Selectmen Personal Services 138,687 8110 Selectmen Expenses 103,325 8120 Legal 410,000 13,500 8130 Town Report 8210-8220 Town Manager Personal Services 546,170 8210-8220 Town Manager Expenses 215,085 8230 Salary Transfer Account (MGL Ch.40, Sec 13D)\* 820,316 8310 Financial Committees 7,500 8320 Misc. Boards and Committees 19,500 8330 Public Celebrations Committee 42,000 8400 Finance Personal Services \$ 1,341,058 8400 Finance Expenses 462,875 8500 Town Clerk Personal Services 327,229 8500 Town Clerk Expenses 109,375 8600 Information Services Personal Services 752,113 950,450 8600 Information Services Expenses

and that the Town transfer the following sums to meet, in part, appropriations made at this Town Meeting:

\$ 1,858,947	from the Health Claims Trust Fund for line item 2130
\$ 620,567	from the Capital Projects/Debt Service Reserve/Building
	Renewal Stabilization Fund for line items 2210 and
	2220;
\$ 395,000	from the Parking Meter Fund for line items 3100-3500 and 4100;
\$ 105,000	from the Cemetery Trust Fund for line item 3100-3500
\$ 137,000	from the Transportation Demand Management/Public Transportation
	Stabilization Fund for Appropriations for line items 6000 and 7100;
\$ 4,080,920	from Unreserved Fund Balance/Free Cash;
\$ 898,614	from the Water Enterprise Fund;
\$ 478,354	from the Sewer Enterprise Fund; and
\$ 240,608	from the Recreation Enterprise Fund.

## .

### CAPITAL BUDGETING

- TOTAL ASSETS: \$343 million (6/30/14 financial statements)
- FY16-FY20 CAPITAL PLAN: \$188.9 MM
- FY16 CAPITAL REQUESTS: \$33.1MM (all funds)
- FY16 CAPITAL FUNDING: \$31.8MM Financing capital- debt v. cash
- Inside or outside the levy limit

#### **CAPITAL ASSETS** (net of depreciation) June 30, 2014 and 2013 **Business-Type Activities Governmental Activities** Total 2014 2013 2014 2014 2013 2013 \$ \$ \$ \$ \$ 22,512 18,024 18,020 4,488 4,315 22,335 Land \$ \$ \$ 127,894 133,244 7,276 7,789 135,170 **Buildings and Improvments** 141,033 \$ 35 **Machinery and Equipment** 3,952 3,987 4,901 71 4,972 Infrastructure \$ 67,424 26,107 26,259 42,268 41,165 68,375 \$ \$ 100,544 53,679 11,869 112,413 65,753 **Construction in Progress** 12,074 277,470 235,154 65,378 \$ 65,972 Total 343,442 300,532

## FY2016 CAPITAL BUDGET SUMMARY

Capital Requests Summary							
	Fre	e Cash/Tax	Ot	ther Financing			
	Levy			Sources <sup>1</sup>	Debt		Total
General Fund	\$	4,871,905	\$	-	\$ 18,687,025	\$	23,558,929
Chapter 90/Other Funding	\$	-	\$	1,135,605		\$	1,135,605
Water Enterprise	\$	-	\$	1,015,500	\$ -	\$	1,015,500
Sewer Enterprise	\$	-	\$	1,390,500	\$ 1,200,000	\$	2,590,500
Recreation Enterprise	\$	-	\$	261,500	\$ _	\$	261,500
Compost Revolving Fund	\$	-	\$	-	\$ 690,000	\$	690,000
Community Preservation Act <sup>2</sup>	\$	-	\$	2,540,601	\$ -	\$	2,540,601
Total (all Funds)	\$	4,871,905	\$	6,343,706	\$ 20,577,025	\$.	31,792,635

### Cash Capital

TABI	LE VII: FY2016 RECOMMENDED FUNDING FROM F	EVE	ENUES (Cas	h by	Source)		•										
0011	PROJECT	F	Free Cash		Tax Levy		r Retained arnings		Sewer Retained Earnings	R	creation etained arnings		CPA 1	Oth	er Funding <sup>2</sup>	то	OTAL COST
3CH	OOL PROJECTS	s	200 200			1			1					1		•	200,000
1	School Furniture, Equipment & Systems Program	\$	200,000												00.500	\$	
2	Food Service LHS Dishwasher and Installation	L				L		L						\$	82,500	\$	82,500
	SUBTOTAL	\$	200,000	\$	-	\$	-	\$	-	\$	-	\$	-	\$	82,500	\$	282,500
FACI	LITIES																
1	School Building Envelope and Systems	\$	210,000													\$	210.000
2	Municipal Building Envelope and Systems	-		\$	182,760											\$	182,760
3	School Building Flooring Program	\$	125,000	Ť	,											\$	125,000
4	School Paving Program	\$	150,000													\$	150,000
5	School Interior Painting Program	\$	133,425													\$	133,425
6	Public Facilities Bid Documents	\$	75,000													\$	75,000
7	Diamond Middle School Lighting to Rear Parking Lot	\$	77,000													\$	77,000
8	Security Camera Upgrade	\$	38,500													\$	38,500
9	Cary Memorial Building Sidewalk Enhancement	_										\$	194,200			\$	194,200
10	Community Center Sidewalk Design											\$	50,000			\$	50,000
11	Cary Memorial Bldg Records Center Shelving											\$	75,398			\$	75,398
	SUBTOTAL	¢	808.925	\$	182,760	¢		\$		\$		\$	319,598	\$		\$	1,311,283
	SUBTUTAL	Φ	000,923	Ф	102,700	Ą	-	Ф	-	Ф	-	Ф	319,390	Ф	-	Ф	1,311,203
MUN	ICIPAL PROJECTS																
1																•	20, 400
	Conservation Meadows Preservation Program											\$	26,400			\$	26,400
2	Public Safety Radio Stabilization, Phase 1	\$	90,000													\$	90,000
3	Lower Vine Brook Paved Recreation Path Reconstruction											\$	369,813			\$	369,813
4	Grain Mill Alley Additional Design											•				\$	18,000
	, , , , , , , , , , , , , , , , , , ,											Þ	18,000				
5	Town Wide Culvert Replacement											\$	290,000			\$	290,000
6	DPW Equipment Replacement (\$1,270,000)	\$	100,000			\$	40,500	\$	40,500							\$	181,000
7	Street Improvements 2			\$	2,270,145									\$	961,105	\$	3,231,250
8	Replace Town Wide Phone Systems-Phase IV	•	52.000	Ė	, , ,										,	\$	52,000
9	Municipal Technology Improvement Program- Phase III	\$	140,000													\$	140,000
10		\$														\$	307,500
	Police/Fire Dispatching and Records Software  Design/Engineering - Firing Range at Hartwell Ave. Site	\$	307,500 50,000														
11																\$	50,000
12	Storm Drainage Improvements and NPDES Compliance	\$	225,575													\$	225,575
40	(\$340,000)															•	40.000
13	Bikeway Bridge Repairs, Engineering	\$	10,000													\$	10,000
14	Hastings Park - Undergrounding of Wires	\$	300,000													\$	300,000
15	Hydrant Replacement Program	\$	75,000			\$	75,000									\$	150,000
16	Pump Station Upgrades							\$	1,350,000							\$	1,350,000
17	Water Distribution System Improvements					\$	900,000									\$	900,000
18	Battle Green Streetscape Improvements	\$	60,000									\$	140,000			\$	200,000
19	Minuteman Bikeway Wayfinding Signs											\$	39,000			\$	39,000
20	Park and Playground Improvements											\$	68,000			\$	68,000
21	Park Improvements - Athletic Fields											\$	85,000			\$	85,000
22	Park and Playgrounds ADA Accessibility Study	t										4	78,000			\$	78,000
23	Park Improvements- Hard Court Resurfacing					<del></del>						¢	55,000			\$	55,000
	·									_		<b>a</b>		-		_	
24	Lincoln Park Field Improvements			_				<u> </u>		\$	193,500	\$	220,000	-		\$	413,500
25	Pine Meadows Equipment									\$	68,000			<u> </u>		\$	68,000
26	Network Redundancy & Improvement Plan - Phase III													\$	57,000	\$	57,000
27	Westview Cemetery Building Assessment			L										\$	35,000	\$	35,000
28	Acquistion of Wright Farm - Parcel 2											\$	755,000			\$	755,000
отні	SUBTOTAL ER CPA FUNDED PROJECTS	\$	1,410,075	\$	2,270,145	\$	1,015,500	\$	1,390,500	\$	261,500	\$	2,144,213	\$	1,053,105	\$	9,545,038
1	Parker's Revenge Restoration								J			\$	36.790			\$	36,790
		-		$\vdash$				-				Đ	,	-			
2	Study for the Restoration of the First Parish Church	<u> </u>		Ļ		<u> </u>		Ļ				\$	40,000	<u> </u>		\$	40,000
	SUBTOTAL	\$	-	\$	-	\$	-	\$	-	\$	-	\$	76,790	\$	-	\$	76,790
	TOTAL	\$	2,419,000	\$	2,452,905	\$	1,015,500	\$	1,390,500	\$	261,500	\$	2,540,601	\$	1,135,605	\$	11,215,611
	1 7 1 1 1																

# How capital projects are funded (an example)

#### ARTÍCLE 16: APPROPRÍATE FOR PUBLIC FACILITIES CAPITAL PROJECTS

MOTION:

That the following amounts be appropriated for the following capital improvements to public facilities and that each amount be raised as indicated:

- a) School Building Roofing Program \$147,400 for reconstructing and making extraordinary repairs, including design and engineering costs related thereto, for school building roofs, and that to meet this appropriation the Treasurer, with the approval of the Board of Selectmen, is authorized to borrow \$147,400 under M.G.L. Chapter 44, Section 7 or any other enabling authority.
- b) Clarke Middle School Auditorium Safety and Technology Upgrade \$174,000 for remodeling, reconstructing and making extraordinary repairs to the auditorium, and that to meet this appropriation the Treasurer, with the approval of the Board of Selectmen, is authorized to borrow \$174,000 under M.G.L. Chapter 44, Section 7 or any other enabling authority.
- c) Bridge and Bowman Schools Renovation Design, Development and Engineering -\$750,000 for the cost of architectural and engineering services for planning the reconstruction of the Bridge and Bowman Schools, and that to meet this appropriation the Treasurer, with the approval of the Board of Selectmen, is authorized to borrow \$750,000 under M.G.L. Chapter 44, Section 7, or any other enabling authority.
- d) School Improvement Projects \$378,000 for reconstructing and making extraordinary repairs to school buildings and for removing or relocating modular classrooms and that to meet this appropriation \$378,000 be raised from the general fund unreserved fund balance.